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PATENT
Customer No. 22,852
Attorney Docket No. 09976.0001-00

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)	
)	
K. U. WU)	Group Art Unit: 3725
)	
Application No.: 10/756,367)	Examiner: LARSON, LOWELL A
)	
Filed: January 14, 2004)	
)	Confirmation No.: 2367
For: MULTI-STAGE TUBE FORGING)	
METHOD FOR DISPROPORTIONALLY)	
ENLARGING AN END SECTION OF AN)	
ALUMINUM ALLOY TUBE OF A)	
BICYCLE FRAME PART)	

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

**REVOCATION OF POWER OF ATTORNEY
AND GRANT OF NEW POWER OF ATTORNEY**

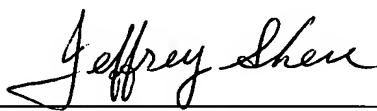
The undersigned, a representative authorized to sign on behalf of the assignee owning all of the interest in this patent application, hereby revokes all previous powers of attorney or authorization of agent granted in this application before the date of execution hereof. The undersigned verifies that Giant Manufacturing Co., Ltd. is the assignee of the entire right, title, and interest in the patent application identified above by virtue of an assignment from the inventor recorded in the U.S. Patent and Trademark Office at Real/Frame No. 014878/0650. The undersigned certifies that the evidentiary documents have been reviewed and to the best of the undersigned's knowledge and belief title is in the name of the assignee, Giant Manufacturing Co., Ltd..

The undersigned corporate representative of the assignee hereby grants its power of attorney to **FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER, L.L.P., Customer Number 22,852**, both jointly and separately as its attorneys with full power of substitution and revocation to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Please change the attorney docket number and send all future correspondence concerning this application to Finnegan, Henderson, Farabow, Garrett & Dunner, L.L.P., Customer No. 22,852 at the following address:

901 New York Avenue, NW
Washington, DC 20001-4413

Dated: September 26, 2005

By: 
Jeffrey Sheu
General Manager
General Office
Giant Manufacturing Co., Ltd.